## **AMENDMENTS TO THE CLAIMS**

This listing of claims will replace all prior versions and listings of claims in the application:

## LISTING OF CLAIMS:

- 1. (currently amended): A magnetic particle coated material comprising:
- a first support having a magnetic layer formed on one surface thereof; and
- a second support having a magnetic layer formed on one surface thereof,

wherein the first support and the second support are attached to each other so that the other surfaces having no magnetic layers formed thereon face each other, and the each magnetic layer comprises magnetic particles having a CuAu\_type or Cu<sub>3</sub>Au\_type ferromagnetic ordered alloy phase.

- 2. (original): The magnetic particle coated material of claim 1, wherein the first support and the second support are annealed.
- 3. (original): The magnetic particle coated material of claim 1, wherein the magnetic particles have a particle diameter of no more than 10 nm.
- 4. (original): The magnetic particle coated material of claim 2, wherein the magnetic particles have a particle diameter of no more than 10 nm.
- 5. (currently amended): The magnetic particle coated material of claim 1 A magnetic particle coated material comprising:
  - a first support having a magnetic layer formed on one surface thereof; and

a second support having a magnetic layer formed on one surface thereof,

wherein the first support and the second support are attached to each other so that the other surfaces having no magnetic layers formed thereon face each other, and each magnetic layer comprises magnetic particles having a CuAu-type or Cu<sub>3</sub>Au-type ferromagnetic ordered alloy phase,

wherein the coercive force A of the magnetic layer on the first support and the coercive force B of the magnetic layer on the second support satisfy the expression  $0.8 \le A/B \le 1.2$ .

6. (currently amended): The magnetic particle coated material of claim 1 A magnetic particle coated material comprising:

a first support having a magnetic layer formed on one surface thereof; and a second support having a magnetic layer formed on one surface thereof,

wherein the first support and the second support are attached to each other so that the other surfaces having no magnetic layers formed thereon face each other, and each magnetic layer comprises magnetic particles having a CuAu-type or Cu<sub>3</sub>Au-type ferromagnetic ordered alloy phase,

wherein the coercive force A of the magnetic layer on the first support and the coercive force B of the magnetic layer on the second support satisfy the expression  $0.9 \le A/B \le 1.1$ .

- 7. (original): The magnetic particle coated material of claim 1, wherein the magnetic particles have a coercive force of 95.5 to 398 kA/m.
- 8. (original): The magnetic particle coated material of claim 1, wherein the magnetic particles have a coercive force of 95.5 to 278.6 kA/m.

- 9. (original): The magnetic particle coated material of claim 1, wherein the magnetic particles have a particle diameter of 3 to 10 nm.
- 10. (currently amended): The magnetic particle coated material of claim 1, wherein the each magnetic layer has a thickness of 4 nm to 1  $\mu$ m.
- 11. (original): The magnetic particle coated material of claim 1, wherein the magnetic layer has a thickness of 4 to 100 nm.
- 12. (original): The magnetic particle coated material of claim 1, further comprising an intermediate support between the first support and the second support.
  - 13. (canceled).
  - 14. (canceled).
  - 15. (canceled).
  - 16. (canceled).
  - 17. (canceled).
  - 18. (canceled).
  - 19. (canceled).
  - 20. (canceled).